



DISTRIBUTORS
TOBACCO PRODUCTS TAX RETURN

Maine Revenue Services
Sales, Fuel & Special Tax Division
P O Box 1064
Augusta, Maine 04330-1064

DUE DATE _____
FOR MONTH ENDING _____

"Wholesale sales price" means the established price for which a manufacturer sells tobacco products to a distributor, exclusive of any discount or other reduction.

SMOKING TOBACCO

Quantity	Product	Wholesale Price
	Total Smoking Tobacco	
	SMOKELESS TOBACCO	Tax Rate 16%
Quantity	Product	Wholesale Price
	Total Smokeless Tobacco	
		Tax Rate 62%
		Total Tax
		Less: Returns*
		Net Tax Due

*For audit purposes, the credit notices from the original suppliers on products returned to the manufacturers as unit for use or consumption or unsaleable, must be retained for a period of three years.

This form must be signed by the owner, a partner, a principle officer of the corporation or by an authorized agent.

Signature

Tel. No.

Title

INTEREST AND PENALTY PROVISIONS

Legislation effective September 18, 1981 requires the State Tax Assessor to establish the interest rate by rule.

The penalty for failure to file a return is the greater of \$25. Or 10% of the tax due unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure to file penalty becomes 100% of the tax otherwise due.

The penalty for failure to pay a tax liability timely is the greater of 1% of the outstanding liability for each month or fraction thereof during which the failure continues to a maximum of 25% of the outstanding liability.